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Attorneys for Defendant  
*Berkadia Commercial Mortgage, LLC*

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

GRAND MANOR HEALTH RELATED  
FACILITY, INC.,

Plaintiffs,  
- against -

JOHN KOSKINEN, in his official capacity as  
Commissioner of the Internal Revenue Service;  
INTERNAL REVENUE SERVICE; JULIAN  
CASTRO, in his official capacity as Secretary of  
the United States Department of Housing and  
Urban Development; THE UNITED STATES  
DEPARTMENT OF HOUSING AND URBAN  
DEVELOPMENT; BERKADIA COMMERCIAL  
MORTGAGE, LLC; HAMILTON EQUITIES  
COMPANY; HAMILTON EQUITIES, INC.;  
ROBERT NOVA; and SUZAN CHAIT-GRANDT,

Defendants.

Case No.: 14-cv-10130 (KBF)

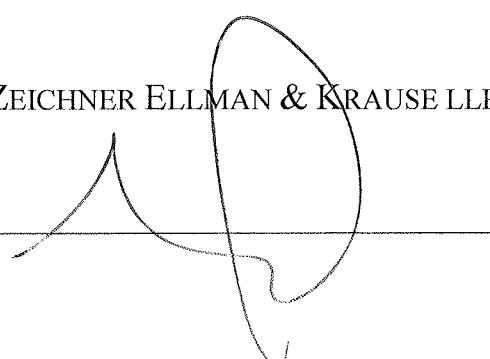
**NOTICE OF  
APPEARANCE**

To the Clerk of this Court and all parties of record:

ENTER my appearance as counsel in this case for defendant Berkadia  
Commercial Mortgage, LLC. I certify that I am admitted to practice in this Court.

Dated: New York, New York  
January 22, 2014

ZEICHNER ELLMAN & KRAUSE LLP

By: 

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